What is claimed is:

- 1. A reagent for assaying lipid comprising an esterase, a surfactant and an antioxidant.
- 2. The reagent according to claim 1, wherein the esterase is at least one esterase selected from the group consisting of a lipase and a cholesterol esterase.
- 3. The reagent according to claim 2, wherein the lipase is at least one lipase selected from the group consisting of lipoprotein lipase, phospholipase, pancreatic lipase, hepatic triacylglycerol lipase, glycolipid-degrading lipase, sphingolipid-degrading lipase and hormonesensitive lipase.
- 4. The reagent according to claim 1, wherein the surfactant is at least one surfactant selected from the group consisting of a nonionic surfactant, an anionic surfactant, a cationic surfactant and an amphoteric surfactant.
- 5. The reagent according to claim 1, wherein the surfactant is a surfactant having a polyoxyethylene group.

- 6. The reagent according to claim 5, wherein the surfactant is at least one surfactant selected from the group consisting of polyoxyethylene isooctylphenyl ether, polyoxyethylene secondary alkyl ether, and polyoxyethylene octylphenyl ether.
- 7. The reagent according to claim 1, wherein the antioxidant is at least one antioxidant selected from the group consisting of butyl hydroxytoluene (BHT), α-tocopherol, β-thioglycol, methionine, vitamin C, ubiquinol, uric acid, bilirubin, glutathione, pyrroloquinoline quinone, carotenoid, probucol, polyphenol, butyl hydroxyanisole, thiotaurine, gallic acid, transferrin and phytic acid.
- 8. The reagent according to claim 1, wherein the antioxidant is present at a concentration of 1-100 mM.
- 9. The reagent according to claim 1, wherein the antioxidant is present at a concentration of 1-10 mM.
- 10. The reagent according to claim 1, wherein the reagent is used for assaying neutral fat.
- 11. The reagent according to claim 10, wherein the reagent for assaying natural fat comprises a first reagent composition and a second reagent

composition, the first reagent composition comprising ATP, glucose-6-phosphate dehydrogenase and glycerol kinase; and the second reagent composition comprising an esterase, a surfactant, an antioxidant, glucose, NAD(P) and an ADP-dependent hexokinase.

- 12. The reagent according to claim 1, wherein the reagent is used for assaying total cholesterol.
- 13. The reagent according to claim 12, wherein the reagent for assaying total cholesterol comprises a first reagent composition and a second reagent composition, the first reagent composition comprising an esterase, a surfactant, an antioxidant and NAD(P); and the second reagent composition comprising a cholesterol dehydrogenase.
- 14. The reagent according to claim 1, wherein the reagent is used for assaying high-density lipoprotein cholesterol.
- 15. The reagent according to claim 14, wherein the reagent for assaying high-density lipoprotein cholesterol comprises a first reagent composition and a second reagent composition, the first reagent composition comprising NAD(P); and the second reagent composition comprising an esterase, a surfactant, an antioxidant and a cholesterol dehydrogenase.

- 16. The reagent according to claim 1, wherein the reagent is used for assaying low-density lipoprotein cholesterol.
- 17. The reagent according to claim 16, wherein the reagent for assaying low-density lipoprotein cholesterol comprises a first reagent composition and a second reagent composition, the first reagent composition comprising an esterase, a surfactant, an antioxidant, NAD(P), and an LDL reaction inhibitor; and the second reagent composition comprising a cholesterol dehydrogenase.
- 18. A reagent for assaying lipid comprising an esterase, a surfactant and an antioxidant, wherein the surfactant is a surfactant that forms substantially no oxidant under an oxidative condition for the surfactant.
- 19. The reagent according to claim 18, wherein the surfactant is at least one surfactant selected from the group consisting of polyoxyethylene isooctylphenyl ether and polyoxyethylene nonylphenyl ether.
- 20. In a process for assaying lipid wherein a reagent composition comprising an esterase and a surfactant is stored, the improvement comprising employing as said surfactant, a surfactant that

substantially resists oxidation, or storing said reagent composition in the presence of an antioxidant.